June 26, 2008

E. Annie Haley Paralegal K & L Gates 618 W Riverside Dr Suite 300 Spokane, WA 99201

Subject: Ordinance No. echo bay NORTH KOOTENAI WATER

Dear Ms. Haley:

The Idaho State Tax Commission (ISTC) received the documentation that was provided for the annexation of real property in NORTH KOOTENAI WATER, for tax year 2009. We approve the map and legal description; however this approval is limited to the acknowledgement that the map and legal description meet the requirements of Section 63-215 Idaho Code, and Idaho State Tax Commission Rule 225.

Please review the documentation for accuracy and **respond** in a timely manner or it may be too late to make corrections. Please respond if the attached documentation is correct or if there are issues. You can contact me by email at gis@tax.idaho.gov or by phone at 208-334-7750. Thank you for your cooperation.

Sincerely,

Craig Johnson GIS Analyst Technical Support Bureau Idaho State Tax Commission

CC

Mike McDowell, Kootenai County Assessor Dan English, Kootenai County Clerk Greg Cade, Property Appraisal Section Manager Gary Houde, Senior Research Analyst